

House Bill 520

By: Representatives Fludd of the 66th, Mosby of the 90th, and Abrams of the 84th

A BILL TO BE ENTITLED
AN ACT

To amend Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of motor vehicles, so as to provide for partial ad valorem exemption on certain motor vehicles owned by certain disabled veterans; to provide that the percentage of such exemption shall be the same as the percentage of disability; to provide for procedures, conditions, and limitations; to provide an effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 2 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of motor vehicles, is amended by adding a new Code section to read as follows:

"48-5-477.1.

(a) As used in this Code section, the term 'disabled veteran' means any wartime veteran who was discharged under honorable conditions and who has been adjudicated by the United States Department of Veterans Affairs as being permanently disabled and whose disability is less than 100 percent who is entitled to receive service-connected benefits and who is not qualified to receive the exemption under Code Section 48-5-478.

(b)(1) A motor vehicle owned by or leased to a disabled veteran who is a citizen and resident of Georgia and on which such disabled veteran actually places the free disabled veteran motor vehicle license plate he or she receives from the State of Georgia is exempted from all ad valorem taxes for state, county, municipal, and school purposes in the amount determined under paragraph (2) of this subsection.

(2) The exemption shall be in the amount of a percentage of the assessed value of the motor vehicle which is equal to the percentage of the veteran's permanent, service-connected disability as determined by the United State Department of Veterans Affairs."

27 **SECTION 2.**

28 This Act shall become effective upon its approval by the Governor or upon its becoming law
29 without such approval and shall be applicable for all taxable years beginning on or after
30 January 1, 2010.

31 **SECTION 3.**

32 All laws and parts of laws in conflict with this Act are repealed.